

Republic of the Philippines
Department of Education
REGION IV-A CALABARZON

May 11, 2026

Regional Memorandum
No. 323 s. 2026

**SUBMISSION OF ACCOMPLISHMENT REPORTS ON THE
UTILIZATION OF PROGRAM SUPPORT FUNDS (PSF) FOR
KINDERGARTEN EDUCATION**

To **Schools Division Superintendents**

1. In reference to the Joint Memorandum from the Undersecretary for Curriculum and Teaching dated March 7, 2024, titled ***“Implementing Guidelines for the Program Support Funds (PSF) for Kindergarten Education,”*** and the discussions during the Quarterly Kindergarten Coordination Meeting conducted on May 8, 2026, this Office, through the Curriculum and Learning Management Division (CLMD), hereby directs all Schools Division Offices (SDOs) to submit their respective Accomplishment Reports on the utilization of the downloaded Program Support Funds (PSF) for Kindergarten.
2. The report submission aims to:
 - a. consolidate Regional implementation updates, utilization status, accomplishments, issues encountered, and best practices relative to the conduct of Kindergarten-related activities supported by the PSF, consistent with the provisions stipulated in the abovementioned Joint Memorandum;
 - b. monitor the utilization of downloaded PSF across SDOs to ensure compliance with existing guidelines, policies, and allowable expenditures; and
 - c. generate Regional data and implementation insights that shall serve as basis for technical assistance, policy recommendations, future program planning, and continuous improvement of Kindergarten program implementation in CALABARZON.
3. In line with this, all SDOs are requested to accomplish the prescribed online form by uploading the following documentary requirements:
 - a. Accomplishment Report in PDF format following the prescribed template indicated in Annex 2 of the Joint Memorandum;

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- b. Narrative or write-up report highlighting major activities conducted, accomplishments, issues encountered, interventions undertaken, and recommendations; and
- c. Other relevant supporting documents deemed necessary by the SDO.

	<p>Annex 2 Kinder PSF Utilization Template 2025 - May 2026</p> <p>https://tinyurl.com/r4aKinderPSFURMay2026</p>
	<p>Accomplishment Reports on the Utilization of Kinder PSF</p> <p>https://forms.cloud.microsoft/r/7SnazatR7g</p>

4. Submissions shall strictly be in Portable Document Format (.pdf) format only. Image or photo format submissions (e.g., .jpeg, .png, screenshot compilations, or picture-only reports) shall not be accepted to facilitate proper consolidation, review, and archiving of reports.
5. In consideration of the Regional consolidation, validation, and endorsement processes, all concerned SDOs are required to submit the complete documentation **on or before May 29, 2026, Friday**.
6. Further, SDOs are encouraged to ensure that the submitted reports accurately reflect the actual implementation and utilization of PSF downloaded to their respective offices intended to support Kindergarten program implementation, including the conduct of orientations, provision of learning materials, literacy and numeracy support activities, and other allowable expenditures under the Joint Memorandum.
7. For clarification, guidance, and other concerns, you may coordinate with **Hazel Angelyn E. Tesoro**, Regional Kindergarten Focal Person, and **Dr. Viernalyn M. Nama**, Chief Education Supervisor at the CLMD, through email at clmd.calabarzon@deped.gov.ph.
8. Immediate dissemination of this Memorandum is desired.


CARLITO D. ROCAFORT
 Director IV

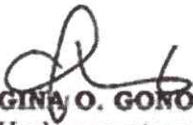
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Republic of the Philippines
Department of Education

JOINT MEMORANDUM

TO : REGIONAL DIRECTORS
ALL OTHERS CONCERNED

FROM : 
GINA O. GORONG
Undersecretary for Curriculum and Teaching

SUBJECT : IMPLEMENTING GUIDELINES FOR THE PROGRAM
SUPPORT FUNDS (PSF) FOR KINDERGARTEN EDUCATION

DATE : March 7, 2024

Aligned with DepEd Order No. 47, s. 2016, titled Omnibus Policy on Kindergarten Education and in support of the nationwide implementation of the current strategic 5-Point Agenda particularly the emerging challenging in the foundational skills, the Program Support Funds (PSF) for Fiscal Year (FY) 2025 are instituted.

This memorandum is issued to establish the Implementing Guidelines for the 2025 Program Support Funds to the Regional Offices, specifically for the implementation and regional orientation on the use of Kindergarten assessment tools and teaching and learning materials.

This also supports the Bureau of Learning Delivery's initiative to strengthen the implementation of the Kindergarten Program and equip teachers with the use of Kindergarten assessment tools as well as teaching and learning materials, particularly, the use of Developmentally Appropriate Practices (DAP).

Therefore, the Program Support Funds (PSF) for Fiscal Year (FY) 2025 **with a total amount of Forty-Seven Million, Forty-Five Thousand One Hundred Sixty Pesos (Php47,045,160.00) charged against the Basic Education Curriculum (BEC) funds** is directly released from the National Office Department of Budget and Management (DBM) to the Regional Offices (ROs) through the National Budget Circular (NBC) No. 595, dated January 20, 2025, Guidelines on the Release of Funds for FY2025. The DepEd Regional Offices may further download the amount to their respective Schools Division Offices (SDOs) for utilization within FY 2025. Attached as Annex 1 is the breakdown of Kindergarten Education Program Support Funds per Region while Annex 2 provides the Accomplishment Report Template.

The following are the eligible items of expenditures for the activity:

- Procurement of venue for the regional orientation including the session hall, board and lodging and meals of the participants;
- Printing of Kindergarten Assessment Package for Teachers;

- Purchase of training supplies, materials, literacy and numeracy learning kits needed for the sessions;
- Travel expenses of the participants; and
- Other incidental/contingency/overhead expenses related thereto.

In the event that the funds cannot be fully utilized, the balances may be used by the Regions/Schools Division Offices for any Kindergarten - related activities provided that utilization is in accordance with the existing accounting, budgeting, procurement, and auditing rules and regulations.

To ensure comprehensive reporting and monitoring of fund utilization, a consolidated accomplishment report must be submitted to the Bureau of Learning Delivery - Teaching and Learning Division (BLD-TLD) within the 4th quarter (2nd week of December 2025) or upon activity completion. The reporting mechanism involves the transfer of accomplishments from SDOs, if ROs have opted to transfer funds to SDOs, or directly from ROs if they chose not to transfer funds, up to the Central Office (CO). This process facilitates the completion of Annex 2 and enhances accountability. Reports can be submitted via email at bld.tld@deped.gov.ph which will be monitored by the BLD-TLD.

Finally, the utilization of funds is subject to the usual accounting, budgeting, procurement, and auditing rules and regulations.

For inquiries and other concerns, please contact Ms. Emily A. Mallari, Supervising Education Program Specialist or Ms. Forcefina Frias, Senior Education Program Specialist of the BLD, through email at forcefina.frias@deped.gov.ph or bld.tld@deped.gov.ph.

Immediate dissemination and compliance with this memorandum is desired.

Copy furnished:

MALCOLM S. GARMA
Officer-In-Charge
Undersecretary for Operations



Republic of the Philippines
Department of Education
REGION IV-A CALABARZON

Curriculum and Learning Management Division
Annex 2 Accomplishment Report

Accomplishment Report

**UTILIZATION OF PROGRAM SUPPORT FUNDS (PSF) FOR
KINDERGARTEN EDUCATION**

Schools Division Office:

PSF Amount:

Activity <i>(with date and venue)</i>	Output	Physical Accomplishment		Financial Accomplishment	
		Target	Actual	Target	Actual
1.					
2.					
3.					
4.					
5.					
6.					
7.					
8.					
9.					
10.					

Highlights of the Activity/ies:



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Issues/Challenges:

Interventions Undertaken:

Recommendations:

Prepared:

NAME OF DIVISION KINDERGARTEN SUPERVISOR

Division Kindergarten Supervisor

Noted:

NAME OF DIVISION CID CHIEF

Chief Education Supervisor

Curriculum Implementation Division (CID)

Approved:

NAME OF SCHOOLS DIVISION SUPERINTENDENT

Schools Division Superintendent

SDO _____